



Bill Owens
Governor

Colorado Department of Local Affairs

Barbara Kirkmeyer
Acting Executive Director

DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

BULLETIN NO. 3

TO: County Assessors

FROM: JoAnn Groff
Property Tax Administrator

DATE: January 26, 2006

THE BULLETIN IS AVAILABLE ON OUR WEBSITE.

www.dola.state.co.us/propertytax/index.htm

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
1/19/06	Approval of Notices of Valuation, Notices of Determination, and Protest Forms	Complete attached form and return to Division along with any forms produced in-house.
1/23/06	2005 Legislation	Review with staff. File in 2005 Legislation File.
1/25/06	Appraisal 615 - National USPAP Course	Review with interested personnel. Return registration form to Division. File in Education File.
1/25/06	Appraisal 607 - National USPAP Update Course	Review with interested personnel. Return registration form to Division. File in Education File.
1/25/06	Appraisal 160 - Complex Residential Property and the GRM	Review with interested personnel. Return registration form to Division. File in Education File.



1/25/06	Appraisal 450 - Oil and Gas Netback Valuation	Review with interested personnel. Return registration form to Division. File in Education File.
1/25/06	Appraisal 451 - Oil and Gas Equipment Valuation	Review with interested personnel. Return Registration form to Division. File in Education File.
1/25/06	Appraisal 452 - Oil and Gas Pipeline Valuation	Review with interested personnel. Return Registration form to Division. File in Education File.



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DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: Approval of Notices of Valuation, Notices of Determination,
and Protest Forms

DATE: January 19, 2006

DISTRIBUTION: Complete attached form and return to Division along with any forms
produced in-house.

MEMORANDUM

The Property Tax Administrator is required by statute to approve the forms the assessor sends to taxpayers. If you are using the pre-approved forms offered by vendors, please complete and return the attached checklist. If not, please submit a copy of each form developed in-house. Please also indicate if you plan to utilize the alternate protest period on the attached vendor checklist.

Below are some reminders for the 2006 forms:

Itemized List of Characteristics Germane to Value:

In an intervening year it is not required that Real Property Notices of Valuation contain an itemized listing of land and improvements that are germane to value.

Annual Mailing of Notices of Valuation:

Typically in an intervening year, Real Property Notices of Valuation are sent out with the Tax Bill unless there has been a change in value to a particular property. In that case, a Real Property Notice of Valuation is mailed no later than May 1. Personal Property Notices of Valuation are sent to taxpayers every year based upon the fact that personal property values change every year.



Alternate Appeal Dates:

Senate Bill 05-105 allows **ALL** counties to utilize alternate appeal dates for BOTH real and personal property. The decision to administer the alternate appeal dates must be made by the assessor no later than May 1 of each calendar year. For further detail please refer to §39-5-122(2), 39-5-122.7 (1) and (2), 39-8-106(1), 39-8-106(1)(a) C.R.S. Listed below are the standard and corresponding alternate dates that are affected by the election of the alternate appeal date. For reference these dates are also listed in ARL Volume 2, Section IX, pages 9.7 and 9.8.

<u>Task</u>	<u>Standard Date</u>	<u>Alternate Date</u>
Real Notice of Determinations mailed.....	Last working day in June ..	Last working day in August
Personal Property Notice of Determinations	July 10	Last working day in August
Real Property County Board of Equalization hearings begin	July 1	September 1
Personal property County Board of Equalization hearings begin.....	July 1	September 1
Real property appeal to County Board of Equalization (by mail or in person)	July 15	September 15
Personal property appeal to County Board of Equalization (by mail or in person)	July 20	September 15
County Board of Equalization concludes all hearings	August 5.....	November 1
County Board of Equalization mails decisions	5 business days from date of decision	Same
Taxpayer appeals to Board of Assessment Appeals, arbitration or district court	Within 30 days of County Board of Equalization's decision	Same

It is very important that the assessor contact the Division of Property Taxation as soon as possible and indicate whether or not their county will utilize the alternate appeal dates. If the alternate protest period is elected then date changes need to be made to the forms. The time frame for making these changes with the vendors is very short so a rapid reply is requested.

Weekend / Holiday Dates:

Rather than changing dates that conflict with weekends or holidays, we recommend that you print the standard dates and include the following statement in the appeal instructions section of the forms:

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day. 39-1-120(3), C.R.S.

However, if you would like to adjust dates when they conflict with weekends or holidays, the following changes should be made to the 2006 forms by counties that do not use the alternate appeal dates.

REAL PROPERTY APPEALS TO THE COUNTY BOARD OF EQUALIZATION (*For those counties using the Standard Date*)

The deadline for taxpayers to appeal (written or in person) to the County Board of Equalization is July 15, which falls on a Saturday. Under 39-1-120(3) the deadline is July 17 (Monday).

Bilingual Language:

The counties that must provide Bi-lingual language on the Notices of Valuations have not changed from 2005. The following counties must provide the Spanish language statements on 2006 Notices of Valuation: *Alamosa, Conejos, Costilla, Crowley, Denver, Otero, Rio Grande, and Saguache*. The statements can be found in the ARL Volume 2, Section IX, pages 9.11 and 9.12.

If you have any questions, please contact Travis Skow at (303) 866-2135 or travis.skow@state.co.us

2006 FORMS

It is very important to indicate if your county is going to use the alternative protest period. Due to timing constraints with vendors please respond as soon as possible.

Are you going to utilize the alternative protest period? Yes_____ No_____

Please identify the vendor you will use for each of the required forms by placing an **X** in the appropriate space. If you are developing in-house forms, please submit these for Division approval as soon as possible.

This should be returned to Travis Skow at the Division of Property Taxation. Please fax your completed form to (303)-866-4000 or send as an email attachment to travis.skow@state.co.us

COUNTY: _____

PREPARED BY: _____

DATE: _____

Vendors

	Real Property NOV and Protest Forms	Personal Property NOV and Protest Forms	Real & Personal Property NOV and Protest Forms	Notice of Determination	Special NOV and Protest Forms**
Kathy Davis (PrintRite)					
All-Pro					
With Summit County					
Other*					

*If other, please specify: _____

** None of the vendors currently produce Special NOVs or Protest Forms. You may want to consider using a copy of the Special NOV and Protest Form samples found in ARL Volume 2, Section IX.



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DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: 2005 Legislation

DATE: January 23, 2006

DISTRIBUTION: Review with staff. File in 2005 Legislation File.

Summaries of bills affecting property tax and county government are attached. To view information about an individual bill, click on the bill number and a link will take you to that bill. All property tax bills from the 2005 session can be viewed at <http://www.dola.state.co.us/propertytax/index.htm>. Click on "DPT News" in the menu bar on the left, and then click on "2005 Legislation". Please contact Pamela Godfrey at 303-866-2371 with questions concerning 2005 legislation.



2005 LEGISLATIVE REVIEW

SB 05-045 Concerning authorization for certain special water districts to provide park and recreation services in connection with a reservoir.

The Reuter-Hess Reservoir is being managed by the Parker Water and Sanitation District. To resolve any conflicts between the water management and the recreation management, SB 05-045 allows a water district or water and sanitation district to provide park and recreation improvements services unless another entity is already providing the same services.

Section 1 amends 32-1-1006 C.R.S., by the addition of a new subsection (8)(a) that allows a water district or water and sanitation district to provide park and recreation improvements and services if no other entity is currently providing such improvements and services.

Subsection (8)(b) prohibits other entities from providing such services and improvements without the consent of the district's board once the board adopts a resolution to provide the services and improvements.

Subsection (8)(c) specifies the district's powers including the ability to impose fees or charges in connection with improvements and services, and that the provision of the services and improvements is not a material modification of the districts service plan.

Section 2 also amends 37-45-118(1), C.R.S. by the addition of a new paragraph (q) to the general powers of a water conservancy district that is essentially the same as the above amendments in 32-1-1006 C.R.S.

Signed by Governor Owens: April 5, 2005
Effective Date: Upon signature

SB 05-056 Concerning amounts paid in connection with a property tax appeal, and, in connection therewith, establishing that, in the event of a sustained appeal, the appellant shall provide the assessor notice of a sustained appeal, and that the assessor shall provide the treasurer copies of such notice prior to the appellant receiving a refund of taxes, delinquent interest, cost, and witness fees.

Because of the delay in the decisions of the Board of Assessment Appeals, district court, court of appeals, and Supreme Court, county treasurers were having trouble identifying who should get the refund of taxes on a sustained appeal. The treasurer's records indicate the owner at the time the tax warrant was issued or who paid the taxes. The appellant in the case may have sold the property after filing an appeal, possibly causing the treasurer to refund the taxes to the wrong taxpayer. To solve this problem, the Broomfield and Larimer County Treasurers promoted this bill, which causes the treasurer to receive a copy of the decision from the assessor.

Section 1 amends 39-8-109, C.R.S., by requiring the appellant in a sustained appeal to provide a copy of the order or judgment of the Board of Assessment Appeals or district court to the county assessor. If appealed, the appellant shall give the county assessor a copy of the original order or judgment and copies of all further decisions of the Board of Assessment Appeals, district court, court of appeals, and Supreme Court. The assessor forwards copies of all orders or judgments to the treasurer. Upon receiving the copies, the treasurer will issue the appellant, identified in the order or judgment of the Board of Assessment Appeals or district court, the appropriate refund of taxes and delinquent interest.

The assessor will receive two copies of the decision, one from the appeal body and another from the appellant. If the appellant fails to furnish copies to the assessor, the assessor should give the treasurer a copy of the decision received from the appeal body. The treasurer does not care which copy he/she receives. The important issue is that the treasurer can identify that the transaction is different from any abatements that are processed and that they must refund the money to the taxpayer named in the order.

Signed by Governor Owens: April 05, 2005
Effective Date: April 05, 2005.

SB 05-105 Concerning the alternative protest and appeal procedure for taxpayers to contest the valuation of taxable property for property tax purposes in specified counties that elect to use the alternative procedure.

Under current law, Denver, Jefferson, El Paso, and Boulder are authorized to set a different appeal procedure for real property tax appeals. The legislation authorizing the alternative appeal process was passed in 1998 (SB 98-093); business personal property tax appeals were left out of the statute. The original draft of this bill allowed conformity by adding business personal property assessment appeals to the alternate appeal process and added Larimer County to the list of authorized counties. The House Local Government Committee amended the bill to give the option to all counties in the state.

Section 1 amends 39-5-122 (2), C.R.S., by including personal property to the extended protest period allowed under Section 39-5-122.7(1). When a county utilizes an alternate protest period, the assessor mails the notices of determination on or before the last working day in August in the case of both real and personal property.

Section 2 amends 39-5-122.7(1), C.R.S., by removing specific counties and allowing that any county may, at the request of the assessor and approval by the county commissioners, elect to use an alternate protest and appeal procedure to determine objections and protests concerning valuations of taxable property.

Section 3 amends 39-8-106 (1) (a), C.R.S., by adding personal property to the existing language, which establishes a deadline September 15 for filing appeals with the county board of equalization under the alternate protest period allowed in Section 39-5-122.7(1).

Note: The deadline for the personal property report to the county commissioners, required by 39-8-105(2), C.R.S., was not amended. The Division of Property Taxation recommends the report be made the second Monday in September for counties utilizing the alternate protest and appeal procedure.

39-8-105. Reports of assessor.

(1) At a meeting of the county board of equalization on the second Monday in July, or on the second Monday in September in a county that has made an election pursuant to section 39-5-122.7 (1), the assessor shall report the valuation for assessment of all taxable real property in the county. The assessor shall submit a list of all persons who have appeared before him or her to present objections or protests concerning real property and his or her action in each case.

(2) At a meeting of the board on July 15, the assessor shall report the valuation of all taxable personal property in the county and shall note any valuations for assessment of portable or movable equipment which have been apportioned pursuant to the provisions of section 39-5-113. He shall submit a list of all persons in the county who have failed to return any schedules and shall report his action in each case. He shall also submit a list of persons who have appeared before him to present objections or protests and his action in each case.

Signed by Governor Owens: April 27, 2005
Effective Date: Upon signature
Note: Applies to property tax years beginning 2006.

SB 05-106 **Concerning the categorization of Gilpin County for the purposes of establishing salaries of county officers.**

Limited gaming officially started in Gilpin County on October 1, 1991. Since that time, the county has seen extreme growth in assessed valuation and new construction of commercial property. Because of this growth, the county has had a strain on services. In addition the county's close proximity to the metro area requires that employee salaries be competitive. As a category IV county, it would be entirely possible that if an office holder did not finish a term, the chief deputy would have to take a pay cut to assume the job of the vacating office holder. Because of this type of situation, the county commissioners felt the county category needed to be changed to a Category III.

Section 1 amends 30-2-102 (1)(c) and (1)(d), C.R.S., changing the categorization of Gilpin County from Category IV to Category III for the purposes of establishing salaries of county officers.

Signed by Governor Owens: April 22, 2005

Effective Date: August 10, 2005, if no referendum petition is filed.

Note: The category change is effective January 2007, as 39-2-102(3)(e), C.R.S., states in part, "No elected officer shall have his compensation increased or decreased during the term of office to which he has been elected or appointed...."

SB 05-154 **Concerning the payment of taxes to the county treasurer.**

A taxpayer in Douglas County submitted or mailed payment for his property taxes that did not include the interest assessed as a penalty for late payment. The county treasurer refused to accept this partial payment of the total amount due. The taxpayer went to small claims court and got a ruling that the county treasurer had to accept his payment of taxes less the delinquent interest.

The ruling is not binding on any other property tax partial payment, but it did identify a lack of clarity in the statute governing failure to pay and delinquency. If this lack of clarity continued, property taxpayers could delay paying until the day before the tax lien sale without incurring additional cost. Such a delay in payment would cause hardship for those governmental entities that depend on property taxes to meet their obligations.

The bill clarifies the language in 39-10-104.5, C.R.S., by stating that any payment under this section shall be deemed received by the treasurer on the date that the installment or full payment, including any penalties or fees due, is actually received in the treasurer's office. The receipt is presumed as of the date of the US postal service postmark.

Section 1 amends 39-10-104.5 C.R.S., by adding language that the payment may be an installment or full payment, including any penalties or fees due.

Signed by Governor Owens: April 14, 2005

Effective Date: Upon signature

SB 05-188 **Concerning the establishment of a county elected officials' salary commission.**

The act creates the County Elected Officials' Salary Commission by establishing article 3 title 30, C.R.S., and it states that the creation came about because "the salaries for county elected officials should be based upon equitable and proper standards in order that such salaries accurately reflect the duties and responsibilities . . . and that citizens of the highest quality may be attracted to public service."

The Commission has 13 members – 12 members appointed by the President of the Senate and the Speaker of the House and 1 member appointed by the Executive Director of the Department of Local Affairs. Provision is made if the President and Speaker cannot agree on appointments. Four of the commission members initially appointed by the President and Speaker will serve two-year terms and the remainder of the commission members will serve four-year terms. Subsequent members will serve four-year terms. A commission member may be reappointed once. The bill states that the members shall serve without compensation and shall not be entitled to reimbursement for expenses.

The 12 legislatively appointed members must be composed of:

Seven members representing a:
County Commissioner,
County Sheriff,
County Clerk and Recorder,
County Assessor,
County Treasurer,
County Coroner, AND
County Surveyor.

Two members must be employees of county departments of personnel or human resources as follows:

One appointee from a Category I County
One appointee from a Category II, III, IV, or V County

Three members representing the general public

The commission must study:

1. Salaries paid to county elected officials
2. Responsibilities of each county elected official and the scope of authority of the of the entity in which the official serves
3. The relative level of difficulty in performing the duties of each county elected official
4. The amount of time directly or indirectly related to the performance of the duties, functions, and services of each county elected official
5. The current level of salaries for comparable employment in other places of public and private employment competitive labor markets

The commission members had to be appointed by July 15, 2005, and hold the first meeting by August 1. Then, a report must be presented to the Local Government Committees of the General Assembly no later than the 1st day of the 2nd regular session of the 65th General Assembly – January 2006. Thereafter, the reports must be submitted every four years.

The report must contain, “recommendations of the commission as to the appropriate levels of salaries to be paid to county elected officials in each category of county as set forth in section 30-2-102 for the quadrennial period following the submission of the report and any additional facts and information in the judgment of the commission that are relevant to this determination. The recommendations contained in the report shall be based on sound and systematic occupational analysis and job evaluation methods and shall consider the information studied in subsection (1) of this section,” 30-3-105(4), C.R.S.

Signed by Governor Owens: June 7, 2005
Effective: Upon signature

SB 05-224 **Concerning a process for addressing county service impacts related to an urban renewal project, and, in connection therewith, requiring analysis of and a plan for financing such impacts, allowing agreements concerning such impacts, and establishing a process for dispute resolution where agricultural land is involved.**

The bill is a result of negotiations between Colorado Counties Inc. and Colorado Municipal League, regarding greater cooperation between and municipal and county interests as it relates to the use of urban renewal. The bill only applies to urban renewal plans.

In summary, the bill:

Spells out more clearly the type of information a municipality or urban renewal authority must provide a county regarding fiscal impacts upon county services and infrastructure and establishes deadlines for the information exchange.

Allows greater flexibility on spending revenues outside the urban renewal authority.

Authorizes the ability of counties and municipalities to enter into urban renewal revenue sharing agreements.

Permits a county to enforce the provisions of the legislation through an arbitration process.

Signed by Governor Owens: June 3, 2005
Effective: Upon signature

SB 05-232 **Concerning the property tax deferral for the elderly and military personnel.**

Section 1 amends 39-305-103(1)(d)(I), C.R.S., by adding language that the current statute applies prior to January 1, 2006. The section adds new language that becomes effective on or after January 1, 2006.

Under current law, in order for a property to meet the qualifications for a property tax deferral the owner of the property must be 65 years old or older and the total value of all liens against the property must be less than or equal to the total actual value of the property. Or, if the owner is a person called into military service, the total value of all liens must be less than or equal to ninety percent of the actual value of the property. The actual value of the property is determined by the most recent appraisal by the county assessor as of the time that the claim is submitted.

On or after January 1, 2006, in addition to the prior requirements, property is not eligible for the program unless the property meets either of the following requirements:

- If the owner is 65 years old or older and the total value of all liens and mortgages and deeds of trust on the property, excluding any that the holder has agreed in writing to subordinate to the lien of the state for deferred taxes, is less than or equal to 75 percent of the actual value of the property as determined by the county assessor.
- If the owner is a person called into military service and the total value of all liens and mortgages and deeds of trust on the property, excluding any that the holder has agreed in writing to subordinate to the lien of the state for deferred taxes, is less than or equal to 90 percent of the actual value of the property as determined by the county assessor.

Section 2 amends 39-3.5-104, C.R.S., by adding a new paragraph (1)(d.5) that states, on or after January 1, 2006, the claim for deferral must list the actual value of the property based on the most recent appraisal by the county assessor.

Section 3 amends 39-3.5-112, C.R.S., by adding a new subsection (1.5)(a), that identifies instances when the loan does not become payable.

When a taxpayer who claimed a tax deferral dies, the loan for deferred real estate tax, including accrued interest, shall not become payable if:

The taxpayer was a person called to military service

The taxpayer is survived by a spouse and the property is the homestead of the surviving spouse and meets the requirements of 39-3.5-103(1)(b) and (1)(c)

Then, the deferred real property tax loan plus interest becomes payable when the spouse of the taxpayer dies, in addition to the events set forth in 39-3.5-110.

Signed by Governor Owens: June 1, 2005

Effective: January 1, 2006

HB 05-1048 Concerning the authority of a special district to enter into a property tax reduction agreement with a taxpayer for the purposes of economic development.

This bill came out of an interim study committee. Prior to the bill, only counties and municipalities could enter into business incentive agreements with taxpayers that are providing new investments in the local economy (30-11-123, C.R.S., 31-15-903, C.R.S., and 39-30-107.5 C.R.S.). Under these agreements, a city or county will collect business personal property taxes on a portion of the new investment made by the taxpayer. This assumes that without the incentive, the investment would not have taken place.

This bill allows special districts to also participate in business incentive agreements, if the taxpayer either simultaneously or prior to has executed an agreement with the county or municipality.

Section 1 amends article 1 of title 32, C.R.S., by adding a new Part 17, PROPERTY TAX REDUCTION AGREEMENT.

32-1-1701, C.R.S., is the legislative declaration statement that in order to attract new private enterprise and retain and expand existing enterprises, incentives are often necessary, and that ultimately the incentives will stimulate economic development in the state and result in the creation and maintenance of new jobs.

32-1-1702, C.R.S. allows a special district to negotiate an incentive payment or credit with a taxpayer who establishes a new business or expands an existing facility. The annual incentive payment or credit cannot exceed fifty percent of the amount of taxes levied by the special district on the business personal property. The term of any agreement cannot exceed ten years, including the term of any original agreement being renewed. The special district cannot enter into any incentive agreement unless the taxpayer has either simultaneously or already has an agreement with a municipality or county. The special district must also inform the municipality, county, and school district of such negotiations.

Section 2 amends 39-30-107.5 (1)(a), C.R.S., to include special districts and adds a new paragraph (b) stating that a special district cannot enter into any incentive agreement unless the taxpayer has either simultaneously or already have an agreement with a municipality or county.

Section 3 amends 39-30-107.5(3), C.R.S., by adding a new paragraph (c) “Special District” means a special district as defined in section 32-1-103 (20), C.R.S.

Signed by Governor Owens: April 5, 2006

Effective Date: August 10, 2005, if no referendum petition is filed.

HB 05-1159 Concerning the sale of tax liens by a county treasurer.

The bill, initiated by Jefferson County and the City and County of Denver, added clarifying language authorizing the county treasurer to conduct tax lien sales on the Internet.

Signed by Governor Owens: June 3, 2005

Effective: Upon signature

HB 05-1067 Concerning the authorization for political subdivisions organized on a county basis to provide fire protection.

A western slope rural fire department has been plagued with several financial and administrative problems because of an investment in “e.Nvizion,” an Internet service provider based in Rochester, N. Y. Most of the money has been returned to the fire district, however the “dot com” still owes the fire district over \$600,000. One solution to the fire districts problems may be to dissolve the district. However, the county commissioners have no authority to provide fire protection services. This bill allows the commissioners to create a fire district.

Section 1 amends 30-20-503(3), C.R.S., to allow the county commissioners to create a fire improvement district for the purpose of constructing, installing, acquiring, operating, maintaining or providing fire protection regardless of whether or not the county is authorized to provide fire protection improvements or services. For the purposes of this subsection (3), “fire protection” shall have the same meaning as “firehouses, equipment, and firefighters” as described in section 30-35-201(22), C.R.S.

This bill authorized the board of county commissioners to:

- Erect firehouses and provide equipment for extinguishing fires;
- Provide for the use and management of such firehouses and equipment;
- Determine the powers and duties of the members of the fire department in taking charge of property to the extent necessary to control or extinguish fires and preserve property not destroyed by the fire;
- Restrain persons from interfering with the fire department in conducting its duties

The creation of a fire improvement district would require approval through an election, including stipulations for increasing property taxes to cover the operational costs of the district. A county fire protection district would have the authority to levy property taxes and fix rates, tolls, and charges as other districts.

Signed by Governor Owens: April 14, 2005

Effective Date: August 10, 2005, if no referendum petition is filed

HB 05-1180 Concerning changes to treat horticultural and floricultural operations like agricultural operations.

The bill essentially includes horticultural and floricultural operations as part of the agricultural industry for a variety of state and local regulations. The bill establishes maximum pay periods for certain employees; it encourages horticulture and floriculture activities along with other agricultural, recreational, and mineral extraction activities in floodplains; and it excludes horticultural and floricultural operations from emission regulations or from having certain construction permits reopened. The bill further eliminates some regulatory restrictions on horticultural and floricultural industries, including permits for hazardous waste, noise restrictions, and air quality control regulations. For each section that the bill amends, language is added to explicitly state that nothing in the bill shall be construed as changing the property tax classification of a floricultural or horticultural enterprise.

Section 1 amends 8-4-103(2), C.R.S., to include floricultural operations along with other agricultural operations in establishing maximum pay periods for employees of these industries.

Section 2 amends 8-20.5-101(2)(b)(III), C.R.S., to exclude tanks used for horticultural or floricultural operations from the definition of "aboveground storage tank," for petroleum storage regulations.

Section 3 amends 24-65.1-202(2)(a)(I), C.R.S., to include horticulture and floriculture activities along with agriculture, recreation, and mineral extraction in the list of open space activities that are encouraged in the administration of floodplain areas of the state.

Section 4 amends 25-7-109(8), C.R.S., to exclude certain horticultural or floricultural production along with agricultural production from emission regulations for air quality control.

Section 5 amends 25-7-114.5(12.5)(a)(I) and (12.5)(b), C.R.S., to exclude horticultural and floricultural production from having certain construction permits reopened for the purpose of imposing air quality control requirements.

Section 6 amends 25-7-211, C.R.S., to exclude certain horticultural or floricultural activities from visibility impairment attribution studies for air quality control.

Section 7 amends 25-8-504(2), C.R.S., to exclude horticultural or floricultural operations from permits for animal or agricultural waste, except as required by the federal act or regulations for water quality control.

Section 8 amends 25-12-102(4), C.R.S., to exclude horticultural or floricultural operations from the definition of "industrial zone" for establishing restrictions and limits on noise levels.

Section 9 amends 25-15-101(6)(b)(III), C.R.S., to exclude horticultural or floricultural waste from the definition of "hazardous waste."

Section 10 amends 35-11.5-103(1), C.R.S., to include floricultural products grown or produced in the definition for "agricultural products," under the Organic Certification Act.

Section 11 amends 35-28-104(1), C.R.S., to include floricultural products in the definition of "agricultural commodity" for purposes of regulating how these commodities are marketed.

Section 12 amends 35-38-102(2), C.R.S., to add horticulture and floriculture to the definition of "equipment" for regulations related to farm equipment dealerships.

HB 05-1195 Concerning a requirement that a deed convey any interest held by the grantor in certain vacated rights-of-way adjoining the subject real property.

When a street, alley, or right-of-way is vacated by a city or county, upon the effective date of the ordinance or resolution, title to the vacated alley or street vests in theory with the owner of the adjoining parcel. The vacated parcel does not attach to the adjoining land, in that it is considered a separate parcel and is described by a separate legal description. Under current law, when a property sells, it is presumed that the vacated street or alley is not conveyed, unless it is specifically mentioned in the conveyance. Often times the vacated street or alley is inadvertently left off the conveyance document, requiring a separate assessment in the name of the original owner. Many of these vacated parcels eventually go to tax sale. Under the new law, any interest the grantor may have in a vacated street, alley, or right-of-way is conveyed along with the adjoining parcel unless the transfer is expressly excluded in the deed.

Section 1 amends 38-30-113(1), C.R.S., with the addition of a new paragraph (d) that establishes that when real property is conveyed, any interest the grantor may have in an adjoining vacated street, alley, or other right of way is also conveyed, unless expressly excluded in the deed.

Signed by Governor Owens: April 25, 2005
Effective Date: Upon Signature

HB 05-1289 Concerning the adjustment of the ratio of valuation for assessment for residential real property.

Section 1 of the bill amends 39-1-104.2(3), C.R.S. by adding a new paragraph (j), which sets the residential assessment rate at 7.96 percent for property tax years 2005 and 2006.

Signed by Governor Owens: May 27, 2005
Effective: Upon signature



Bill Owens
Governor

Colorado Department of Local Affairs
Barbara Kirkmeyer, Acting Executive Director

DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: All County Assessors
FROM: JoAnn Groff
Property Tax Administrator
SUBJECT: Appraisal 615 – National USPAP Course
DATE: January 25, 2006
DISTRIBUTION: Review with interested personnel. Return registration form to Division. File in Education File.

National USPAP Course
(APR 615)

Two-day Course

Education Credit: 15 Credit Hours

Tested: Yes (mandatory)

Recommended Prerequisite: None

Cost Per Student: \$65.00 (includes the cost of the current USPAP manual and 15-hour student manual). **All student registrations and fees must be received by the Division 30 calendar days prior to the first day of class to meet ordering and shipping deadlines. If the \$65.00 is not received by the Division thirty (30) days prior to the first day of class, the student will not be allowed to attend.**

(Please make checks payable to: Colorado Assessors' Association)

TOPICS:

- Aids appraisers seeking competency in the Uniform Standards of Professional Appraisal Practices (USPAP)
- Focuses on requirements for ethical behavior and competent performance
- Emphasizes the role of the appraiser and appraiser impartiality
- USPAP will be applied to everyday appraiser practice

ATTENTION: For this class, REGISTRATION AND PAYMENT must be received at the Division by February 3, 2006.

**IF THESE HAVE NOT BEEN RECEIVED, YOU ARE NOT REGISTERED!
NO EMAIL OR FAXES.**

Class time is from 8:30 a.m. to 4:30 p.m.

2006					
March 7-8 Deadline February 3	Broomfield	Broomfield City & County Bldg.	303-464-5819	1 Des Combs Dr. Bal Swan Conf. Rm. (Bsmt.)	Harry & Judy





COLORADO ASSESSORS' ASSOCIATION
 DPT EDUCATION REGISTRATION FORM
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 Denver, Colorado 80203
 (303) 866-2371 Telephone
 (303) 866-4000 Fax

County Name

- ☐ Assessor's Staff
- ☐ Commissioner's Staff
- ☐ Treasurer's Staff
- ☐ Clerk & Recorder's Staff
- ☐ Other

Please submit one registration form for each course title.

Course Title	
Location	
Course Date	

County Contact Person		
Work Phone Number (Include Area Code & Extension)		E-mail:

NAME	E-MAIL	SOCIAL SECURITY NUMBER (First-time Students ONLY)	COLORADO APPRAISAL LICENSE NUMBER

For **appraisal** classes e-mail rebecca.fisk@state.co.us
 For **administrative** classes e-mail evelyn.morales@state.co.us



Bill Owens
Governor

Colorado Department of Local Affairs
Barbara Kirkmeyer, Acting Executive Director

DIVISION OF PROPERTY TAXATION
JoAnn Groff
Property Tax Administrator

TO: All County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: Appraisal 607 – National USPAP Update Course

DATE: January 25, 2006

DISTRIBUTION: Review with interested personnel.
Return registration form to Division.
File in Education File.

National USPAP Update Course (APR 607)

One-day Course

Education Credit: 7 Credit Hours (Continuing Education)

Tested: Not for 2006

Recommended Prerequisite: Licensed Appraisers

Cost Per Student: \$57.00 (includes the cost of the current USPAP manual and 7-hour student manual). **All student registrations and fees must be received by the Division by February 3, 2006, to meet ordering and shipping deadlines.**

(Please make checks payable to: Colorado Assessors' Association.)

TOPICS:

- Focuses on changes to the 2005 edition of USPAP.
- USPAP will be applied to everyday appraiser practice.
- Aids appraisers seeking competency in the Uniform Standards of Professional Appraisal Practice (USPAP).

Class time is 8:30 a.m. to 4:30 p.m.

2006					
March 9 Deadline February 3	Lone Tree	Douglas County Park Meadows Center	720-733-6900	9350 Heritage Hills Cir.	Ron
March 23 Deadline February 21	Sterling	Logan Cty. Central Services Bldg.	970-522-2797	508 S. 10th Ave.	Harry





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Bill Owens
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Colorado Department of Local Affairs
Barbara Kirkmeyer, Acting Executive Director

DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: All County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: Appraisal 160 – Complex Residential Property and the GRM

DATE: January 25, 2006

DISTRIBUTION: Review with interested personnel.
Return registration form to Division.
File in Education File.

***Complex Residential Property and the Gross Rent Multiplier
(APR 160)***

Two-day Workshop

Education Credit: 15 Credit Hours (Initial License, License Upgrade, and Continuing Ed.)

Tested: Mandatory

Recommended Prerequisites: APR 108 – Intro. to Appraisal; APR 101 - Market Approach

Cost Per Student: \$10.00

(Please make checks payable to: Colorado Assessors' Association.)

TOPICS:

- Definitions and Examples
- Building Materials and Structures
- Historical Designation
- USPAP Applications
- Valuation Strategies
- History of the GRM
- Definitions
- Limitations of the GRM
- Using the GRM
- GRM as a Unit of Comparison
- Case Studies

Class time is 8:30 a.m. to 4:30 p.m.

2006					
February 14-15	Lone Tree	Douglas County Park Meadows Center	720-733-6900	9350 Heritage Hills Circle	Harry
February 28-March 1	Grand Junction	Mesa County Courthouse	970-244-1610	550 E. Rood Ave.	Harry





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DIVISION OF PROPERTY TAXATION
JoAnn Groff
Property Tax Administrator

TO: All County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: Appraisal 450 – Oil and Gas Netback Valuation

DATE: January 25, 2006

DISTRIBUTION: Review with interested personnel.
Return registration form to Division.
File in Education File.

Oil and Gas Netback Valuation ***(APR 450)***

One-day Course

Education Credit: 7 Credit Hours (Continuing Education)

Tested: No

Recommended Prerequisites: Admin 100 - Introduction to Assessment; APR 108 - Introduction to Appraisal

Cost Per Student: \$5.00

(Please make checks payable to: Colorado Assessors' Association.)

TOPICS:

- Constitutional and Statutory References
- Oil and Gas Valuation Process
- Wellhead Pricing - Methodologies
- Examination of Netback Spreadsheets
- Accessing and Using COGCC Information

Class time is 8:30 a.m. to 4:30 p.m.

2006					
February 7	Weld Cty. (I-25, Longmont Exit)	S.W. Weld County Services Complex	720-652- 4200	4209 Weld Cty. Road 24-1/2	Gene Neading





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DIVISION OF PROPERTY TAXATION
JoAnn Groff
Property Tax Administrator

TO: All County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: Appraisal 451 – Oil and Gas Equipment Valuation

DATE: January 25, 2006

DISTRIBUTION: Review with interested personnel.
Return registration form to Division.
File in Education File.

Oil and Gas Equipment Valuation (APR 451)

One-day Course

Education Credit: 7 Credit Hours (Continuing Education)

Tested: No

Recommended Prerequisites: Admin 100 – Introduction to Assessment; APR 108 – Introduction to Appraisal

Cost Per Student: \$5.00

(Please make checks payable to: Colorado Assessors' Association.)

TOPICS:

- Analysis and Use of BEL's
- Valuation of Installed Equipment
- Valuation Stored Equipment
- Valuation Steps
- Valuation Grids

Class time is 8:30 a.m. to 4:30 p.m.

2006					
February 8	Weld Cty. (I-25, Longmont Exit)	S.W. Weld County Services Complex	720-652- 4200	4209 Weld Cty. Road 24-1/2	Gene Neading





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Barbara Kirkmeyer, Acting Executive Director

DIVISION OF PROPERTY TAXATION
JoAnn Groff
Property Tax Administrator

TO: All County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: Appraisal 452 – Oil and Gas Pipeline Valuation

DATE: January 25, 2006

DISTRIBUTION: Review with interested personnel.
Return registration form to Division.
File in Education File.

Oil and Gas Pipeline Valuation (APR 452)

One-day Course

Education Credit: 7 Credit Hours (Continuing Education)

Tested: No

Recommended Prerequisites: Admin 100 - Introduction to Assessment; APR 108 - Introduction to Appraisal

Cost Per Student: \$5.00

(Please make checks payable to: Colorado Assessors' Association.)

TOPICS:

- Statutory References
- Pipeline Definitions
- Pipeline Classification and Procedures
- BIA Assessments
- Pipeline Apportionment Procedures
- Pipeline Assessment Case Study

Class time is 8:30 a.m. to 4:30 p.m.

2006					
February 9	Weld Cty. (I-25, Longmont Exit)	S.W. Weld County Services Complex	720-652- 4200	4209 Weld Cty. Road 24-1/2	Gene Neading





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